

EXHIBIT 15

From: Richard Landsberger [richard@fggus.com]
Sent: 5/20/2005 6:30:38 AM
To: Amit Vijayvergiya [amit@fggus.com]
CC: Rob Blum [rob@fggus.com]
Subject: FW: URGENT

Amit,
Please send directly to peter as soon as you see this.
Discuss with me or rob if any questions

-----Original Message-----

From: pheng@straitslion.com.sg [mailto:pheng@straitslion.com.sg]
Sent: Fri May 20 04:01:23 2005
To: Richard Landsberger
Subject:

Dear Richard,

Could we get hold of the risk report for Sentry and FIF.

Harold sent Amet an email Tuesday and Daniel was asking if I have received it yet.

I will speak to you later today.

Regards

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Attachment: ATT15810.txt